



NORFOLK

Office of the City Attorney

BERNARD A. PISHKO
City Attorney
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June 10, 2014

To the Honorable Council
City of Norfolk, Virginia

R-16

Re: Tax Overpayment
Mid-Atlantic Maritime Academy, LLC

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Mid-Atlantic Maritime Academy, LLC, \$7,050.37 based upon the overpayment of Business License Tax for Year 2014, resulting in a refund due of \$7,050.37, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "B. A. Pishko".

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

5/1/14mr

Form and Correctness Approved: *BAP*

By *[Signature]*
Office of the City Attorney

Contents Approved:

By *C A A*
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 7,050.37 1000-104-010-4101
[Signature] Account
Director of Finance Date 5/19/14

NORFOLK, VIRGINIA

Ben

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO
ISSUE A REFUND TO MID-ATLANTIC MARITIME
ACADEMY, LLC BASED UPON THE OVERPAYMENT OF
BUSINESS LICENSE TAXES FOR THE YEAR 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined
that business license taxes were erroneously overpaid by Mid-
Atlantic Maritime Academy, LLC for tax year 2014, and has
corrected this assessment in accordance with Virginia Code §
58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified
with the consent of the City Attorney that the aforementioned
taxpayer paid all taxes due on the erroneous assessment and is
entitled to a refund of excess taxes paid based on the corrected
assessment in the amount of \$7,050.37, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$7,050.37 is hereby appropriated
for a refund to Mid-Atlantic Maritime Academy, LLC for
tax year 2014;

Section 2:- That the Treasurer of the City of
Norfolk is hereby directed to refund to Mid-Atlantic
Maritime Academy, LLC in the amount specified above as
soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

**Norfolk Commissioner of the Revenue
Certification and Request for the Refund
Of Previously Paid Tax to:**

Mid-Atlantic Maritime Academy, LLC

**Account Number
815369/913720**

April 25, 2014

Overview:

Mid-Atlantic Maritime Academy, LLC (MAMA), overpaid its 2014 business license. **MAMA** used the professional & real estate rate of \$0.58/\$100 instead of their correct rate of \$0.36/\$100 for repair, personal & business services.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

Financial Impact:

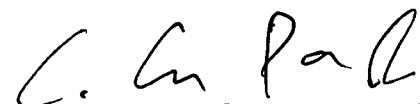
The refund reduces the **Business License** revenue by **\$7,050.37** for fiscal year 2014.

Conclusion:

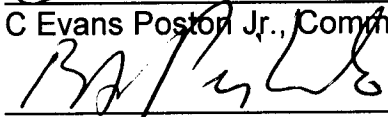
It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business License** tax overpayment of **\$7,050.37**.

Certification

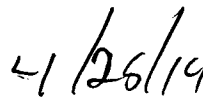
I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that MAMA is due a refund in the amount of **\$7,050.37** plus interest as specified by **Norfolk City Code 24-25.3(1)f** due to the overpayment of the **Business License** tax for the year 2014.



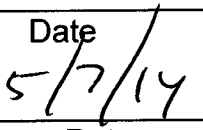
C Evans Poston Jr., Commissioner of the Revenue



Bernard Pishko, City Attorney



Date



Date